

# FYE 2009 Review - Annual Financial Report

School District: Hart County  
 Audit Firm Name: Stile, Carter & Associates  
 Date: 1/28/2010  
 1st Audit Reviewer: Jeffrey Coulter  
 2nd Audit Reviewer:

Date Generated: January 29, 2010 4:16:10 PM

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	3,719,095.68	3,781,935.91	-62,840.23	3,781,936.00	-0.09	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	3,677,352.20	-3,677,352.20	0.00	3,677,352.20	On Behalf payments refer Pg 14 Financial Audit report
Revenue (State) – 3XXX (Not 3900)	10,897,241.00	10,883,241.00	14,000.00	14,560,593.00	-3,677,352.00	
Revenue (Federal) – 4XXX	5,021.75	5,021.75	0.00	5,022.00	-0.25	
Total Revenues	14,621,358.43	18,347,550.86	-3,726,192.43	18,347,551.00	-0.14	
Expenditures-Not including Transfers Out or On Behalf	14,311,853.46	14,311,853.46	0.00	17,989,205.00	-3,677,351.54	
Expenditures-On Behalf	0.00	3,677,352.20	-3,677,352.20	0.00	3,677,352.20	
Total Expenditures	14,311,853.46	17,989,205.66	-3,677,352.20	17,989,205.00	0.66	
Excess (Deficiency) of Revenues Over Expenditures	309,504.97	358,345.20	-48,840.23	358,346.00	-0.80	
Other Financing Sources - Not Transfers In	150.00	150.00	0.00	150.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	46,062.00	46,062.00	0.00	46,062.00	0.00	
Total Other Financing Sources, Uses and Transfers	-45,912.00	-45,912.00	0.00	-45,912.00	0.00	
Net Change in Fund Balance	263,592.97	312,433.20	-48,840.23	312,434.00	-0.80	
Beginning Fund Balance - July 1	1,652,591.78	1,652,591.78	0.00	1,652,594.00	-2.22	
Ending Balance - June 30	1,916,184.75	1,965,024.98	-48,840.23	1,965,028.00	-3.02	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	3,677,352.20	-3,677,352.20	3,677,352.00	0.20	Refer to Pg 35 Note Q Financial Audit Report
On-Behalf Expenditures by Fund	0.00	3,677,352.20	-3,677,352.20	3,677,352.00	0.20	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	83,093.21	83,363.33	-270.12	83,363.00	0.33	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	1,528,952.86	1,528,952.86	0.00	1,528,953.00	-0.14	
Revenue (Federal) – 4XXX	2,709,291.07	2,709,291.07	0.00	2,709,291.00	0.07	
Total Revenues	4,321,337.14	4,321,607.26	-270.12	4,321,607.00	0.26	
Expenditures-Not including Transfers Out and not 0280	4,311,340.13	4,296,539.39	14,800.74	4,296,539.00	0.39	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	4,311,340.13	4,296,539.39	14,800.74	4,296,539.00	0.39	
Excess (Deficiency) of Revenues Over Expenditures	9,997.01	25,067.87	-15,070.86	25,068.00	-0.13	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	46,062.00	46,062.00	0.00	46,062.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	46,062.00	46,062.00	0.00	46,062.00	0.00	
Net Change in Fund Balance	56,059.01	71,129.87	-15,070.86	71,130.00	-0.13	
Beginning Fund Balance - July 1	0.00	0.00	0.00	12,499.00	-12,499.00	Unexplained difference in begiining balance and not matching last year ending balance
Ending Balance - June 30	56,059.01	71,129.87	-15,070.86	83,629.00	-12,499.13	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
<b>Fund 310 (Capital Outlay) (310)</b>						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	214,235.00	214,235.00	0.00	214,235.00	0.00	
Total Revenues	214,235.00	214,235.00	0.00	214,235.00	0.00	
Expenditures-Not including Transfers Out	214,235.00	214,235.00	0.00	0.00	214,235.00	Refer Pg 39 Financial Audit Report, differences are not readily identifiable
Total Expenditures	214,235.00	214,235.00	0.00	0.00	214,235.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	214,235.00	-214,235.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	214,235.00	-214,235.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-214,235.00	214,235.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
<b>Fund 320 (Building) (320)</b>						
Revenue (Local) - 1XXX	297,015.00	297,015.00	0.00	297,015.00	0.00	
Revenue (State) – 3XXX	466,734.00	466,734.00	0.00	466,734.00	0.00	
Total Revenues	763,749.00	763,749.00	0.00	763,749.00	0.00	
Expenditures-Not including Transfers Out	672,318.61	672,318.61	0.00	0.00	672,318.61	Refer Pg 39 Financial Audit Report, differences are not readily identifiable
Total Expenditures	672,318.61	672,318.61	0.00	0.00	672,318.61	
Excess (Deficiency) of Revenues Over Expenditures	91,430.39	91,430.39	0.00	763,749.00	-672,318.61	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	672,319.00	-672,319.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-672,319.00	672,319.00	
Net Change in Fund Balance	91,430.39	91,430.39	0.00	91,430.00	0.39	
Beginning Fund Balance - July 1	8,356.62	8,356.62	0.00	8,357.00	-0.38	
Ending Balance - June 30	99,787.01	99,787.01	0.00	99,787.00	0.01	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	Debt Services not reported in AFR
Revenue State (3XXX)	0.00	0.00	0.00	903,126.00	-903,126.00	
Total Revenues	0.00	0.00	0.00	903,126.00	-903,126.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	1,791,379.00	-1,791,379.00	
Total Expenditures	0.00	0.00	0.00	1,791,379.00	-1,791,379.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-888,253.00	888,253.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	886,554.00	-886,554.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	886,554.00	-886,554.00	
Net Change in Fund Balance	0.00	0.00	0.00	-1,699.00	1,699.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	1,699.00	-1,699.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	19,920,679.57	23,647,142.12	-3,726,462.55	24,550,268.00	-903,125.88	Refer to differences in Governmental Funds
Total Expenditures - Governmental Funds	19,509,747.20	23,172,298.66	-3,662,551.46	24,077,123.00	-904,824.34	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	410,932.37	474,843.46	-63,911.09	473,145.00	1,698.46	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	150.00	150.00	0.00	150.00	0.00	
Net Change in Fund Balance - Governmental Funds	411,082.37	474,993.46	-63,911.09	473,295.00	1,698.46	
Beginning Fund Balance - July 1 - Governmental Funds	1,660,948.40	1,660,948.40	0.00	1,675,149.00	-14,200.60	
Ending Fund Balance - June 30 - Governmental Funds	2,072,030.77	2,135,941.86	-63,911.09	2,148,444.00	-12,502.14	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	408,329.09	405,818.09	2,511.00	405,818.00	0.09	
Total Operating Revenues	408,329.09	405,818.09	2,511.00	405,818.00	0.09	
Expenditures-Not including Transfers Out or On-behalf	1,356,852.06	1,418,492.32	-61,640.26	1,578,387.00	-159,894.68	Refer Pg 17 Financial Audit Report, difference are not readily identifiable
Expenditures-On Behalf	0.00	191,105.77	-191,105.77	0.00	191,105.77	Refer Pg 17 Financial Audit Report, difference are not readily identifiable
Expenditures - Depreciation Only (Fund 81)	51,711.22	51,711.22	0.00	51,711.00	0.22	
Total Operating Expenses	1,408,563.28	1,661,309.31	-252,746.03	1,630,098.00	31,211.31	
Operating Income (Loss)	-1,000,234.19	-1,255,491.22	255,257.03	-1,224,280.00	-31,211.22	
Non-Operating Revenue - Interest Income Only (Local) - 1510	1,617.72	1,617.72	0.00	1,618.00	-0.28	
Revenue (State) - 3XXX	14,163.00	14,163.00	0.00	14,163.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	191,105.77	-191,105.77	191,106.00	-0.23	
Donated Commodities - 4550	0.00	64,016.00	-64,016.00	64,016.00	0.00	
Revenue (Federal) - 4XXX, not 4550	829,383.00	831,894.00	-2,511.00	831,894.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	845,163.72	1,102,796.49	-257,632.77	1,102,797.00	-0.51	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	-155,070.47	-152,694.73	-2,375.74	-121,483.00	-31,211.73	
Beginning Net Assets - July 1	287,843.32	287,843.32	0.00	1,226,762.00	-938,918.68	Unexplained difference in beginning balance and not maRefer Pg 17 Financial Audit Report, difference are not readily identifiable
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	atching last year ending balance
Fund 51 and 81 Ending Net Assets - June 30	132,772.85	135,148.59	-2,375.74	1,105,279.00	-970,130.41	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	408,329.09	405,818.09	2,511.00	405,818.00	0.09	Refer to differences in Proprietary Funds
Total Operating Expenses - Proprietary Funds	1,408,563.28	1,661,309.31	-252,746.03	1,630,098.00	31,211.31	
Operating Income (Loss) - Proprietary Funds	-1,000,234.19	-1,255,491.22	255,257.03	-1,224,280.00	-31,211.22	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	845,163.72	1,102,796.49	-257,632.77	1,102,797.00	-0.51	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss) - Proprietary Funds	-155,070.47	-152,694.73	-2,375.74	-121,483.00	-31,211.73	
Net Assets, July 1, 2008 - Proprietary Funds	287,843.32	287,843.32	0.00	1,226,762.00	-938,918.68	Refer Pg 17 Financial Audit Report, difference are not readily identifiable
Net Assets, June 30, 2009 - Proprietary Funds	132,772.85	135,148.59	-2,375.74	1,105,279.00	-970,130.41	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	242.47	242.47	0.00	242.00	0.47	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	242.47	242.47	0.00	242.00	0.47	
Deductions	529.58	529.58	0.00	530.00	-0.42	
Total Deductions	529.58	529.58	0.00	530.00	-0.42	
Change in Net Assets	-287.11	-287.11	0.00	-288.00	0.89	
Beginning Net Assets - July 1	0.00	0.00	0.00	22,929.00	-22,929.00	Unexplained differences in beginning balance and not matching last year ending balance
Ending Net Assets - June 30	-287.11	-287.11	0.00	22,641.00	-22,928.11	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	242.47	242.47	0.00	242.00	0.47	
Total Deductions - Fiduciary Funds	529.58	529.58	0.00	530.00	-0.42	
Change in Net Assets - Fiduciary funds	-287.11	-287.11	0.00	-288.00	0.89	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	22,929.00	-22,929.00	Unexplained differences in beginning balance and not matching last year ending balance
Ending Net Assets - June 30 - Fiduciary Funds	-287.11	-287.11	0.00	22,641.00	-22,928.11	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	191,105.77	-191,105.77	191,106.00	-0.23	
Fund 51 - On-Behalf Expenditures	0.00	191,105.77	-191,105.77	191,106.00	-0.23	
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	1,296,648.65	1,299,087.92	-2,439.27	1,299,088.00	-0.08	Refer Pg 35 Financial Audit Report
Depreciation Expense - Fund 81	51,711.22	51,711.22	0.00	51,711.00	0.22	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	3,868,457.97	-3,868,457.97	3,729,739.52	138,718.45	Refer to KDE Website for On Behalf payment
On-Behalf Payments (Audit)	0.00	0.00	0.00	191,106.00	-191,106.00	Refer Pg 35 Financial Audit Report for On Behalf pmts
On-Behalf Payments (Audit - KDE Web)	0.00	-3,868,457.97	3,868,457.97	-3,538,633.52	-329,824.45	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	Program Error
Deductions	1,296,648.65	1,299,087.92	-2,439.27	0.00	1,299,087.92	
Change Total assets	-1,296,648.65	-1,299,087.92	2,439.27	0.00	-1,299,087.92	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-1,296,648.65	-1,299,087.92	2,439.27	0.00	-1,299,087.92	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	Program Error
Deductions	51,711.22	51,711.22	0.00	0.00	51,711.22	
Change Total assets	-51,711.22	-51,711.22	0.00	0.00	-51,711.22	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-51,711.22	-51,711.22	0.00	0.00	-51,711.22	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	See Above
Total Deductions - Fixed Assets	1,348,359.87	1,350,799.14	-2,439.27	0.00	1,350,799.14	
Change in Total Fixed Assets	-1,348,359.87	-1,350,799.14	2,439.27	0.00	-1,350,799.14	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-1,348,359.87	-1,350,799.14	2,439.27	0.00	-1,350,799.14	